

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:)	
)	Chapter 11
)	
BED BATH & BEYOND INC., <i>et al.</i> ,)	Case No. 23-13359 (VFP)
)	
Debtors. ¹)	(Jointly Administered)

**DECLARATION OF ARTHUR S. GREENSPAN ON BEHALF OF PROPOSED
ORDINARY COURSE PROFESSIONAL PERKINS COIE LLP**

I, Arthur S. Greenspan, pursuant to Section 1746 of title 28 of the United States Code, hereby declare that the following is true to the best of my information, knowledge, and belief:

1. I am a partner of Perkins Coie LLP, located at 1155 Avenue of the Americas, 22nd Floor, New York, New York 10036-2711 (the “Firm”). I make this declaration pursuant to and in accordance with the *Order Granting Debtors’ Motion for Entry of an Order Authorizing Employment and Payment of Professionals Utilized in the Ordinary Course of Business*, entered May 17, 2023 [Docket No. 380] (the “Order”).

2. Bed Bath & Beyond Inc. (together with its affiliated debtors, the “Debtors”) has requested that the Firm provide to the Debtors legal services relating to certain confidential matters, and the Firm has consented to provide such services.

3. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these Chapter 11 Cases, for persons that are parties in interest in these cases. As part of its customary practice, the Firm is retained in cases, proceedings, and

¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties in interest in these cases. Other than as disclosed in the completed Retention Questionnaire of Ordinary Course Professional Perkins Coie LLP (“Retention Questionnaire”), submitted pursuant to and in accordance with the Order, the Firm does not perform services for any such person in connection with these cases. Although, as disclosed in the Retention Questionnaire, the Firm represents several companies (the “Other Clients”) that are software or service providers to the Debtors or landlords for certain of the Debtors’ stores, the Firm currently represents only one of the Other Clients in connection with these cases and, with respect to all of the Other Clients, the Firm’s work is unrelated to, and thus not materially adverse to the Debtors or their estates with respect to, the matters for which the Debtors seek to employ the Firm as an Ordinary Course Professional (the “Debtor Representation”). Nonetheless, out of an abundance of caution, the Firm has implemented an internal screening mechanism that walls off its professionals working on the Debtor Representation from its professionals working on the representations of the Other Clients, and *vice versa*. In addition, the Firm does not have any other relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

4. Neither I, nor any principal of or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

5. Other than as disclosed in the Retention Questionnaire, neither I, nor any principal of or professional employed by the Firm, insofar as I have been able to discover, holds or represents any interest adverse to the Debtors or their estates.

6. Perkins Coie has unpaid pre-petition fees in the amount of approximately \$41,000 for the matter upon which retention is sought (which are intended to be paid from the \$175,000 pre-petition retainer received). Perkins Coie also has approximately \$38,000 in unpaid pre-petition fees for a separate, earlier matter that is related to the matter upon which retention is sought.

7. As of the Petition Date, which was the date on which the Debtors commenced these Chapter 11 Cases, the Firm was not party to an agreement for indemnification with the Debtors.

8. At any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.

9. I, and other representatives of the Firm, have read and are familiar with the requirements of the Order.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 25th day of May, 2023 in New York, New York.


Arthur S. Greenspan